to pay the taxes in money for their tribesmen or clients, and in return demand a proportion, said to be often as high as 50% of the crops. There is a constant struggle between the tax-assessor and the tax-payer, overestimation by the former and underestimation by the latter of the value in question. "If the rent of some land is 100 dinars," a landowner said, "the owner will tell the assessor it is only 50. He can pays taxes properly." It is for this reason that the investigation of accounts by a disinterested observer is often difficult, for no-one likes to reveal the true state of his finances, even to his most intimate friends.

There is in the export on camles and customs direction also much expertise the collection of duties from the customs points at Jinjina, Bayet, and Bajji Tharea on the Iranian frontier. The volume of trade between the district and Iran is not large, one of the most important imports being Iranian rice, and is probably but a fraction of its former magnitude. Thus the collection of customs duties, as well as the detection of smuggling (with the exception of arms and ammunition, a capital offence) cannot be said to constitute a great problem. The Tobacco Monopoly will be spoken of below, and locally the only excise problem seems to be the manufacture of bootleg ethyl by the Nestorians, a violation which is most often winked at. A certain amount of charcoal is illegally produced in the district and smuggled south to Erbil and Kirkuk, but this is an

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officers against a conscription law, however observant is not found.

The census officer and an assistant have an office in the corps, as has been mentioned above. The difficulties encountered in preparing a census for a district such as this are formidable, but administratively the task does not have the priority of others. The chief problem is simply the determination of the numbers of men and women in the district, itself a herculean labor, and statistics in matters of births, deaths, marriages, and the like, are simply unknown. Because this is a new department, however, one might expect expansion in the future.

Finally, the corps houses the office of a civilian recruiting officer and his assistants whose task is the selection of recruits for the army. In Iraq every male must perform two years' military service after reaching the age of 18 years unless deferred for unfitness, pursuit of a higher education, or some other reason. There are four divisional commands to which recruits are sent for training and service, the transmission from Kawandus being by lorry to Erbil. The Iraqi army, while equipped and organized on a British model, has little appeal for the poorer Arab or Kurdish youth, for the pay is almost nothing, the food reduced to bread and soup, and the regular enlisted personnel tyrannical. Thus, while the Kurds are noted for their love of arms and fighting, conscription is a joyless event in the poverty-stricken households, and

and distaff for spinning thread, and a number of metal
devices for dyeing the finished cloth a single brown or
blue. In the villages women do a certain amount of
embroidery, for example, two flowered designs on a lengthwise
piece of cloth which can be cut out and stitched
together to form a woman's veg, and of knitting, such as
stockings in crudely dyed black and white yarn. Small, half
pottery jugs are fashioned without the wheel and decked with
designs in a red slip. There is a great deal of woodcarving,
such as ladles, combs, bowls, cigarette-holders, and
walking-sticks, some of which find their way out of the
area to Kabul and even England. Save for a few pieces of
carving, however, almost none of these products ever
reach a larger market than that of Nawabad and bring only
the smallest prices throughout the district. Women often
take fuel to the marketa in the hope of realizing a
few coppers with which to buy trinkets, and some of these
transactions, compared with agricultural or dairy produce,
are great importance, either for merchant or for villager.

The collection of faggots and production of charcoal
for winter fuel are important services performed by the
villagers for the larger towns of the district. In the
summer, blocks of mountain snow are in great demand in the
town of Nawabad, particularly for chilling drinks such
as sherbet or mastaw (a mixture of curdled milk, mast, and
water, ab, drunk from a wooden bowl by means of a cumbersome
wooden ladle), as well as large quantities of oak and
willow brambles which are constructed into summer arbors